

ra: Steen Bechmann Jacobsen
endt: 21. maj 2019 19:22
il: MNJ005@politi.dk
mne: VS: Principper

ære Morten

Principperne er nu rettet til i overensstemmelse med dine ønsker (og godkendt i vores dep.). Vil du søge hurtig godkendelse hos JM
åde på principperne og på selve pressemeddelelsen, tak.
ry vender i øvrigt selve aftaleteksten med Per, da de har drøftet dette tidligere.

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teen

ra: Steen Bechmann Jacobsen
endt: 21. maj 2019 11:53
il: 'MNJ005@politi.dk' <MNJ005@politi.dk>
mne: Principper

ære Morten

forlængelse af vores tlf.samtale g.d. om principperne for øvrig kommunikation ud over selve pressemeddelelsen, har vi nu vendt
red Kammeradvokaten, hvordan og hvorledes vi kan tydeliggøre de forskellige aspekter, som du highlightede.

ældende for de udarbejdede principper er de hensyn, der fremgår af selve forligsaftaleteksten, og som vi skal varetage for ikke at
isikere brud på forliget, herunder særlig nedenstående bestemmelse:

"Non-Disparagement.

- a. *No Party shall make, express, transmit, speak, write, verbalize or otherwise communicate, in any way or form, any remark, comment, message, information, declaration, communication or other statement of any kind, whether verbal, in writing, electronically transferred or otherwise, that is disparaging, derogatory or defamatory of or reasonably likely to damage any Party, its reputation, business or affairs, nor shall any Party induce any person or entity to do so.*
- b. *Notwithstanding anything to the contrary in this Section 9, Skatteforvaltningen shall not be restricted in any way, shape or form from making factual statements it believes are reasonably necessary to support claims or to rebut any defenses to such claims it is pursuing in other legal proceedings relating the subject matter of the Settled Claims, including, without limitation, legal pleadings, affidavits, and declarations that may be submitted in any litigation brought by Skatteforvaltningen in any jurisdiction.*
- c. *Nothing in this agreement shall prohibit any of the Parties from complying with any valid subpoena or court order or from responding truthfully to a governmental inquiry or investigation or in connection with any legal proceedings."*

Denne bestemmelse lægger dog ikke videre bånd på os end at vi mener at kunne kommunikere som beskrevet i tilføjelsen (sidste
ullit). I øvrigt vil forligsteksten ifølge Kammeradvokaten ikke forhindre ansatte fra skatteforvaltningen i som vidner under
ovedforhandlinger m.v. at udtale sig om den mistanke, der har givet anledning til anmeldelserne.

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SKAT_MAPLEPOINT_00000072



To: Gry Ahlefeld-Engel[Gry.Ahlefeld-Engel@SKTST.DK]
From: Steen Bechmann Jacobsen[STOEN@SKAT.DK] EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=BAA97067A1BE41CD8880559D7EC32E28-W23541]
Sent: Thur 5/23/2019 10:43:32 AM (UTC)
Subject: VS: Principper
Principper for kommunikation - endeligt udkast - dateret 21 maj 2019.docx

Fra: Steen Bechmann Jacobsen
Sendt: 21. maj 2019 19:22
Til: MNJ005@politi.dk
Emne: VS: Principper

Kære Morten

Principperne er nu rettet til i overensstemmelse med dine ønsker (og godkendt i vores dep.). Vil du søge hurtig godkendelse hos JM både på principperne og på selve pressemeddelelsen, tak.
 Gry vender i øvrigt selve aftaleteksten med Per, da de har drøftet dette tidligere.

Bh
 Steen

Fra: Steen Bechmann Jacobsen
Sendt: 21. maj 2019 11:53
Til: 'MNJ005@politi.dk' <MNJ005@politi.dk>
Emne: Principper

Kære Morten

I forlængelse af vores tlf.samtale g.d. om principperne for øvrig kommunikation ud over selve pressemeddelelsen, har vi nu vendt med Kammeradvokaten, hvordan og hvorledes vi kan tydeliggøre de forskellige aspekter, som du highlightede.

Gældende for de udarbejdede principper er de hensyn, der fremgår af selve forligsaftaleteksten, og som vi skal varetage for ikke at risikere brud på forliget, herunder særlig nedenstående bestemmelse:

“Non-Disparagement.

- a. *No Party shall make, express, transmit, speak, write, verbalize or otherwise communicate, in any way or form, any remark, comment, message, information, declaration, communication or other statement of any kind, whether verbal, in writing, electronically transferred or otherwise, that is disparaging, derogatory or defamatory of or reasonably likely to damage any Party, its reputation, business or affairs, nor shall any Party induce any person or entity to do so.*
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- c. *Nothing in this agreement shall prohibit any of the Parties from complying with any valid subpoena or court order or from responding truthfully to a governmental inquiry or investigation or in connection with any legal proceedings.”*

Denne bestemmelse lægger dog ikke videre bånd på os end at vi mener at kunne kommunikere som beskrevet i tilføjelsen (sidste bullit). I øvrigt vil forligsteksten ifølge Kammeradvokaten ikke forhindre ansatte fra skatteforvaltningen i som vidner under hovedforhandlinger m.v. at udtale sig om den mistanke, der har givet anledning til anmeldelserne.

Det er vanskeligt at komme det meget nærmere og mere præcist nu, så jeg håber, at principperne kan godkendes hos jer, og at du kan sørge for en hurtig tilbagemelding.

Ring, hvis der er behov for uddybning.

Bh
Steen

Venlig hilsen

Steen Bechmann Jacobsen
Direktør for Særlig Kontrol
Fagdirektør

+45 72 58 89 43
Steen.Jacobsen@SKTST.DK



Skattestyrelsen
Helgeshøj Allé 9, 2630 Taastrup
www.sktst.dk

Skattestyrelsen er en del af Skatteforvaltningen



Skatteministeriet

Notat

21. maj 2019

Rammer for de af forliget involverede parter for kommunikationen ifm. forlig om tilbagebetaling af udbetalt udbytteskat

- Forligsparterne er enige om at omtale hinanden og forliget respektfuldt og uden hentydning til forsædligt svigagtige forhold hos pensionsplanerne og de dertil knyttede personer og selskaber.
- Forligsparterne er enige om, at sagens genstand i relation til forliget ikke omtales som svindel, men at modparterne i forliget har accepteret at betale beløbet tilbage. Dette er uden præjudice for eventuelle strafferetlige tiltag.
- Forliget er ikke udtryk for pensionsplanernes anerkendelse af, at de på tidspunktet for refusionsansmodningerne vidste, at de ikke var berettiget til at ansøge om udbytterefusion. Forliget er udtryk for, at modparterne, som sagen er oplyst i dag, accepterer at betale beløbet tilbage til den danske stat. Dette er uden præjudice for eventuelle strafferetlige tiltag.
- Forligsparterne er enige om, at forliget ikke afskærer den til enhver tid siddende skatteminister eller repræsentanter fra Skattestyrelsen i på passende vis at kommentere på retshåndhævende myndigheders sagsskridt i form af fx sigtelser eller tiltaler i sagskomplekset samt at kommentere mere direkte på efterfølgende eventuelle straffedomme.

To: Gry Ahlefeld-Engel [Gry.Ahlefeld-Engel@SKTST.DK]
From: Steen Bechmann Jacobsen
Sent: 23 May 2019 12:44
Subject: FW: Principles
Principles for communication - final draft - dated 21 May 2019.docx

From: Steen Bechmann Jacobsen
Sent: 21 May 2019 19:22
To: MNJ005@politi.dk
Subject: FW: Principles

Dear Morten

The principles have now been edited to your wishes (and approval in your department). Could you please get quick approval from the Ministry of Justice and for both the principles and the press release itself, thanks.
Gry is considering the actual agreement text with Per, as they discussed it before.

Best regards
Steen

From: Steen Bechmann Jacobsen
Sent: 21 May 2019 11:53
To: 'MNJ005@politi.dk' <MNJ005@politi.dk>
Subject: Principles

Dear Morten

Per our telephone conversation on the principles for other communication in addition to the press release itself, we now discussed with KA how and in what way to clarify the different aspects you highlighted.

Applicable to the prepared principles are the references that appear in the text of the settlement agreement itself, and which we must take care not to risk a breach of the settlement, including in particular the provision below:

"Non-Disparagement.

- a. *No Party shall make, express, transmit, speak, write, verbalize or otherwise communicate, in any way or form, any remark, comment, message, information, declaration, communication or other statement of any kind, whether verbal, in writing, electronically transferred or otherwise, that is disparaging, derogatory or defamatory of or reasonably likely to damage any Party, its reputation, business or affairs, nor shall any Party induce any person or entity to do so.*
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- c. *Nothing in this agreement shall prohibit any of the Parties from complying with any valid subpoena or court order or from responding truthfully to a governmental inquiry or investigation or in connection with any legal proceedings."*

This provision however does not place any further constraint on us than what we believe we can communicate as described in the addendum (last bullet). Furthermore, according to Kammeradvokaten, the settlement text will not prevent employees of the tax administration as witnesses during main proceedings, etc. from comment on the suspicion that gave rise to the notifications.

It is difficult to get much closer and more precise now, so I hope that the principles can be approved by you and that you can arrange for a quick response.

Call if there is need for explanation.

Best regards
Steen

Best regards

Steen Bechmann Jacobsen
Director of Antifraud Unit
Area Director

+45 72 58 89 43

Steen.Jacobsen@SKTST.DK



The Danish Tax Agency
Helgeshoj Alle 9, 2630 Taastrup
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The Danish Tax Agency is a part of the Danish Tax Administration



Memorandum

21 May 2019

Framework for the settlement-involved parties for communication regarding the settlement for reimbursement of paid-out dividend tax

- The parties to the settlement agree to refer to each other and the settlement respectfully and without allusion to intentional fraudulent relationships with the pension plans and the persons and companies connected thereto.
- The parties to the settlement agree that the subject of the case in relation to the settlement is not to be referred to as fraud, but that the counterparties in the settlement have agreed to pay back the amount. This is without prejudice to any possible criminal actions.
- The settlement is not an expression of the pension plans' acknowledgment that, at the time of the applications for dividend refunds, they knew they were not entitled to apply for dividend refunds. The settlement is an expression that the counterparties, as the case is reported today, agree to pay the amount back to the Danish state. This is without prejudice to any possible criminal actions.
- The parties to the settlement agree that the settlement does not prevent any sitting Minister of Taxation or representatives of the Danish Tax Agency from commenting in an appropriate manner on progress of law enforcement authorities in the form of, for example, charges or indictments in the case complex, as well as commenting more directly on any subsequent criminal convictions.